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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
DELTA AIR LINES, INC. et al.,	:	Case No. 05-17923 (ASH)
	:	
Reorganized Debtors.	:	(Jointly Administered)
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**APPELLEES' COUNTER-DESIGNATION OF ITEMS
 FOR INCLUSION IN RECORD ON APPEAL**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Appellees Delta Air Lines, Inc. ("**Delta**"), through its undersigned counsel, hereby designates the following items to be included in the record on appeal in connection with the appeal by Bell Atlantic Tricon Leasing Corporation and Verizon Capital Corp., (collectively, the "**Verizon OPs**") from the Order Granting Debtors' Fourth Omnibus Objection to the Allowance of Certain Aircraft Claims Relating to Tail Nos. N806DE, N968DL, N969DL, N970DL and N977DL [Docket No. 7227], entered on June 26, 2008:

1. Order Approving a Modified Term Sheet and an Extension of Section 1110 Deadlines, and Authorizing Agreements to Restructure Transactions Affecting Eighty-Eight Aircraft and Associated Engines, Equipment and Documents [Docket No. 2097];
2. Order Establishing Procedures For Certain Objections To Leveraged Lease Claims [Docket No. 3383];
3. TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4627];
4. TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance

Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4628];

5. Transcript of Hearing Held on January 31, 2007 at 2:38 P.M. re: Conference “DESIGNATED OBJECTION 1” Litigation With Respect to Overlapping SLV Claims and TIA Claims [Docket No. 4761];
6. Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Los Values [Docket No. 4822];
7. Affidavit of David B. Gebler in Support of Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4823];
8. Affidavit of Timothy C. Glenn in Support of Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Oficial Committee of Unsecured Creditors to Certain Claims filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5231];
9. Exhibits A through D to Affidavit of David B. Gebler [Docket No. 4823] in Support of Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5347];
10. Response of the Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5357];
11. Declaration of Karen Stevens in Support of the Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5360];
12. First Amended Affidavit of David B. Gebler in Support of Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5362];
13. Response of Strategic Value Partners, LLC to TIA/SLV Objection 1 [Docket No. 5363];
14. Response of Bank of America, N.A. to TIA/SLV Objection 2 [Docket No. 5364];

15. Certain Exhibits to the Declaration of Karen Stevens in Support of the Response of the Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values (filed under seal by order dated March 22, 2007) [Docket No. 5389];
16. Response of Cargill Financial Services International, Inc. to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and The Bank of New York for Tax Indemnities and Stipulated Loss Values, With Respect to Tail Number N958DL [Docket No. 5392];
17. Response of Wilmington Trust Company, as Owner Trustee to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and The Bank of New York for Tax Indemnities and Stipulated Loss Values, With Respect to Tail Numbers N914DL, N915DL and N916DL [Docket No. 5393];
18. Affidavit of Robert Brown in Support of the Response of Wilmington Trust Company, as Owner Trustee to TIA/SLV Objection 1 [Docket No. 5395];
19. Declaration of Joshua Dorchak in Support of Response of Cargill Financial Services International, Inc. to TIA/SLV Objection 1 [Docket No. 5396];
20. Exhibits Accompanying Declaration of Joshua Dorchak in Support of Response of Wilmington Trust Company, as Owner Trustee, to TIA/SLV Objection 1 [Docket No. 5397];
21. Response of the Bank of New York, as Indenture Trustee, to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by the Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values, with Respect to Tail Numbers N803DE and N804DE [Docket No. 5406];
22. Limited Response of First Chicago Leasing Corporation and Banc One Equipment Finance, Inc. in Respect to TIA/SLV Objections 1 and 2 [Docket No. 5408];
23. Declaration of Michael J. Edelman in Support of Response of Strategic Value Partners, LLC to TIA/SLV Objection 1 [Docket No. 5453];
24. Declaration of Michael J. Edelman in Support of Response of Bank of America, N.A. to TIA/SLV Objection 2 [Docket No. 5454];
25. Reply in Support of Debtors' TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5456];

26. Response of PNC Equipment Finance, LLC. as Amicus Curiae to TIA/SLV Objections 1, 2, 3 and 4 filed by Debtors and the Official Committee of Unsecured Creditors [Docket No. 5457];
27. TIA/SLV Objection 1: Reply Memorandum of Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors [docket No. 5458]
28. Declaration of Lisa Hill Fenning in Support of the Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5475];
29. Supplement to the Response of the Verizon Owner Participants as Amicus Curiae Pursuant to 11 U.S.C. Section 1109(b) to Debtors' TIA/SLV Objections 1 and 2 [Docket No. 5609];
30. TIA/SLV Objection 5I: Objection by Delta Air Lines, Inc. to Certain Claims Asserted by AT&T Credit Holdings and The Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5775];
31. Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated April 25, 2007 and Order confirming Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated April 25, 2007 [Docket No. 5998];
32. Notice of Appeal [Docket No. 6523];
33. Notice of Cross-Appeal [Docket No. 6545];
34. Declaration of Richard G. Smolev Supplementing the Motion of DFO Partnership for Reconsideration of Courts May 16, 2007 Decision on TIA/SLV Objection 1 [Docket No. 6561];
35. Motion of The Bank of New York and the Ad Hoc Committee of Senior Secured Holders for an Order Allowing Claims and Compelling Distributions [Docket No. 6569]
36. Motion of The Bank of New York, as Indenture Trustee and Pass Through Trustee, for Allowance of Proofs of Claim Nos. 8265, 8266, 5336 and 5337 and for an Order Compelling Immediate Distributions in Respect Thereof [Docket No. 6570]
37. Opposition by Delta Air Lines, Inc. and the Post Effective Date Committee to the Motions of the Bank of New York and the Ad Hoc Committee [Docket No. 6584];
38. Limited Joinder of DFO Partnership, AT&T Credit Holdings, Inc. and Lone Star Air Partners LLC to the Opposition by Delta Air Lines, Inc. and the Post-effective Date Committee to the Motions of the Bank of New York and the Ad Hoc Committee for Allowance of Certain Claims and for an Order Compelling Immediate Distributions in Respect Thereof [Docket No. 6590];

39. DFO Partnership's Second Supplement to Motion for Reconsideration of Decision on TIA/SLV Objections 1 and 2 [Docket No. 6594];
40. Agenda Letter Re: Omnibus Hearing Scheduled for August 20, 2007 at 2:30 P.M. [Docket No. 6613];
41. Transcript of Hearing Held on August 20, 2007 [Docket No. 6643];
42. Notice of Motion of the Verizon Owner Participants to Intervene as a Party to Debtors' TIA/SLV Objection 3 [Docket No. 6648];
43. Notice of Designation of Test Case Objections [Docket No. 6657];
44. Letter Transmitting Form of Order Regarding Resolution of "TIA/SLV Objection 1" and the Resolution of the Associated Motion for Reconsideration filed by DFO Partnership [Docket No. 6707];
45. Order signed on September 20, 2007 with respect to TIA/SLV Objection 1 [Docket No. 6720];
46. DFO Partnership's Motion for Reconsideration of Order dated September 21, 2007 with Respect to TIA/SLV Objection 1 [Docket No. 6722];
47. Affidavit of David B. Gebler in Support of DFO Partnership's Motion for Reconsideration on TIA/SLV Objection 1 [Docket No. 6723];
48. Affidavit of Mitchell E. Menaker in Support of DFO Partnership's Motion for Reconsideration on TIA/SLV Objection 1 [Docket No. 6725];
49. Response of AT&T Credit Holdings, Inc. to TIA/SLV Objection 5I [Docket No. 6812];
50. Affidavit of Gina Kennedy in Support of Response of AT& T Credit Holdings, Inc. to TIA/SLV Objection 5I [Docket No. 6813];
51. Affidavit of Jad G. Mansour in Support of Response of AT& T Credit Holdings, Inc. to TIA/SLV Objection 5I [Docket No. 6814];
52. Response of The Bank of New York, as Indenture Trustee, To TIA/SLV Objection 5I: Objection by Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by AT&T and The Bank of New York For Tax Indemnities and Stipulated Loss Values, with Respect to Tail Numbers N131DN, 178DN, N962DL, N963DL, N964DL and N965DL s [Docket No. 6821];
53. Declaration of Joshua Dorchak in Support of Response of The Bank of New York, as Indenture Trustee, to TIA/SLV Objection 5I [Docket No. 6827];

54. Response by Delta Air Lines, Inc. and the Post Effective Date Committee to DFO Partnership's Motion for Reconsideration of Order Dated September 21, 2007 with Respect to TIA/SLV Objection 1 [Docket No. 6844];
55. Response by Wilmington Trust Company, as Owner Trustee, and by Cargill Financial Services International, Inc. to DFO Partnership's Motion for Reconsideration of Order Dated September 21, 2007 with Respect to TIA/SLV Objection 1 [Docket No. 6852];
56. Reply of DFO Partnership to Response by Delta Air Lines, Inc. and the Post Effective Date Committee to DFO Partnership's Motion for Reconsideration of Order dated September 20, 2007 with Respect to TIA/SLV Objection 1 [Docket No. 6875];
57. TIA/SLV Objection 5I: Reply Memorandum of Delta Air Lines, Inc. [Docket No. 6881];
58. Surreply of AT&T Credit Holdings, Inc. to TIA/SLV Objection 5I [Docket No. 6896];
59. Agenda Letter Re: Hearing Scheduled for November 13, 2007 at 2:30 P.M. [Docket No. 6919];
60. Declaration of Michael J. Edelman in Support Varde Response to Substitute TIA/SLV Objection [Docket No. 6923];
61. Transcript of Hearing Held on November 6, 2007 regarding DFO Partnership's Motion for Reconsideration [Docket No. 6939];
62. Objection TIA/SLV Objection 5I: Response by Delta Air Lines, Inc. to Sur-Reply of AT&T Credit Holdings, Inc. [Docket No. 6952];
63. Notice of Appeal of DFO Partnership of Order on TIA/SLV Objection 1 [Docket No. 6954];
64. Order with Respect to TIA/SLV Objection 5I [Docket No. 7050];
65. Notice of Appeal of AT& T Credit Holdings, Inc. of Order on TIA/SLV Objection 5I [Docket No. 7053].

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Dated: New York, New York
July 28, 2008

Respectfully submitted,

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